



Title: **MEPRS Orientation**

Session: **M-4-0800 and M-4-1330**



# Unit Objectives

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After completing this module, workshop participants will be able to:

- Describe the primary purpose the Medical Expense and Performance Reporting System (MEPRS) satisfies in the Military Health System (MHS)
- List the three different types of data contained in MEPRS
- List and define at least the 1st-level Functional Cost Code (FCC) values used in MEPRS
- Distinguish between the purification and allocation (stepdown) processes conducted in MEPRS
- Describe the general cost components that make up “Total Expenses” in MEPRS



# Outline

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- Introduction
- MEPRS Account Structure
- MEPRS Data
  - Financial
  - Personnel
  - Workload
- Allocation Process
- Total Expenses



# Introduction

- MEPRS: Medical Expense and Performance Reporting System
- Origin:
  - MEPRS evolved from two historical systems – the Uniform Chart of Accounts (UCA) and the Uniform Staffing Methodologies (USM)
  - The UCA focused on tracking expenses and the USM was concerned with manpower resources
  - In January 1985, the two systems were combined and the “MEPRS System” was born



# Introduction

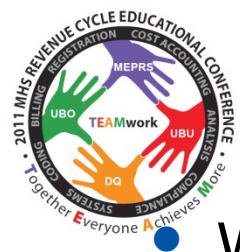
- Purpose:
  - Provide uniform reporting of expense, manpower, & workload for DoD Military Treatment Facilities (MTFs)
  - MEPRS is a system of manpower, cost distribution, and expense reporting that provides management with a basic framework for cost and work center accounting
  - Standardized reporting by Functional Cost Code (FCC)
- MEPRS = Information
- EAS = the hardware and software in which the information resides



# Introduction

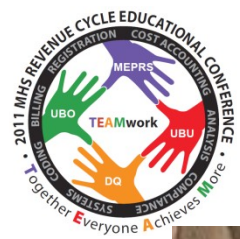
MEPRS Data:  
DoD-  
Standardized,  
aggregated  
by FCC

- Service-specific **Financial** data
  - Army: STANFINS  
(Standard Army Financial System)
  - Navy: STARS/FL  
(Standard Accounting and Reporting System-Field Level)
  - Air Force: GAFS-R  
(General Accounting Financial System Rehost)
- Service-specific **Personnel** data
  - DMHRSi  
(Defense Medical Human Resource System Internet)
- **Workload**
  - CHCS / WAM  
(Composite Health Care System / Workload Assignment Module)



# Introduction

- Workload – CHCS Source System:
  - The Composite Health Care system is installed at hundreds of DoD hospitals and clinics
  - CHCS is an automated medical information system supporting all DoD MTFs in providing comprehensive, quality health care to Uniformed Service Personnel, retirees, and family members
  - Sample Functions: Patient registration, admission, disposition, radiology, and pharmacy
- EAS IV Repository:
  - Replaces MEQS III as the source of central MEPRS data
  - Has significantly greater detail than MEQS III, to include: MTF source financial data, BENCATs, CPT Codes, and more detailed FTE Costs



# MEPRS Data Path



MTF merges data files in  
EASi & conducts ad hoc  
queries



**MTF transmits merged  
data to EAS IV Repository  
monthly**



Admissions/Discharges  
Bed Days  
Visits  
Ancillary Workload



Manpower Data  
Salaries



O&M Expense  
Obligation Data  
PEC Data





# **MEPRS Account Structure Functional Cost Codes (FCCs)**



# Functional Cost Codes

- 4-letter MTF-specific codes representing work centers and used to track costs, workload, and FTEs
- First 3 letters are DoD-standard
- The first letter identifies the type of service provided:
  - A – Inpatient Care
  - B – Ambulatory Care
  - C – Dental Care
  - D – Ancillary Services
  - E – Support Services
  - F – Special Programs
  - G – Medical Readiness



# Functional Cost Codes

- The second letter identifies summary accounts within MTF functional categories:
  - A = Inpatient Care
    - AA = Medical Care
    - AB = Surgical Care
    - AC = Obstetrical / Gynecological Care
- The third letter identifies particular work centers within summary accounts:
  - A = Inpatient Care
    - AA = Medical Care
      - AAA = Internal Medicine
      - AAB = Cardiology
      - AAD = Dermatology



# Functional Cost Codes

- The fourth letter is MTF-unique and used to identify specific location or type of costs and workload:
  - B = Ambulatory Care
    - BH = Primary Medical Care
      - BHA = Primary Care Clinics
        - BHAM = Primary Care Clinic - TMC-1
        - BHAW = Primary Care Clinic - TMC-5



# Functional Cost Codes

- Sample Inpatient accounts:
  - A = INPATIENT CARE
    - AA = Medical Care
    - AB = Surgical Care
    - AC = Obstetrical / Gynecological Care
    - AD = Pediatric Care
    - AE = Orthopedic Care
    - AF = Psychiatric Care
    - AG = Family Practice Care
    - AZ = Extended Care Services
    - ABZ = Surgical Care, NEC



# Functional Cost Codes

- Sample Ambulatory accounts:
  - B = Outpatient Care
    - BA = Medical Care
    - BB = Surgical Care
    - BC = Obstetrical / Gynecological Care
    - BD = Pediatric Care
    - BI = Emergency Medical Care
    - BJ = Flight Medicine Care
    - BK = Underseas Medicine Care
    - BBJ = Pediatric Surgery Clinic
    - BBZ = Surgical Care, NEC
    - BHAR = Troop Medical Clinic #1



# Functional Cost Codes

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- Sample Dental accounts:
  - C = Dental Care
    - CA = Dental Services
    - CB = Dental Prosthetics
    - CBA = Dental Laboratory
    - CBZ = Dental Prosthetics, NEC



# Functional Cost Codes

- Sample Ancillary accounts:
  - D = Ancillary Accounts
    - DG = Same Day Services
    - DGA = Ambulatory/Same Day Surgery
    - DGB = Hemodialysis
    - DGD = Peritoneal Dialysis
    - DGX = Same Day Services Cost Pools
    - DGZ = Same Day Service, NEC





# Functional Cost Codes

- Sample Support Services accounts:
  - E = Support Services
    - EA = Depreciation
    - EAA = Inpatient Depreciation
    - EAB = Outpatient Depreciation
    - EAC = Dental Depreciation
    - EBA = Command
    - EBB = Special Staff
    - EBC = Administration
    - EBD = Clinical Management
    - EBE = Graduate Medical Education Support



# Functional Cost Codes

- Sample Special Programs accounts:
  - F = Special Programs
    - FAF = Screening and Testing Program
    - FAI = Physiological Training / Support Program
    - FAK = Student Expenses / Work-hour
    - FAL = Continuing Health Education
    - FAZ = Health Programs Not Elsewhere Clsfd
    - FBB = Preventive Medicine
    - FBC = Industrial Hygiene Program



# Functional Cost Codes

- Sample Medical Readiness accounts:
  - G = Medical Readiness
    - GAA = Deployment Planning & Administration
    - GAB = Other Readiness Planning & Admin
    - GBB = Other Readiness Exercises
    - GCA = Readiness Training Conducted Locally
    - GCB = Other Readiness
    - GDA = Unit or Personnel Deployment
    - GEA = Pre-positioned War Reserve

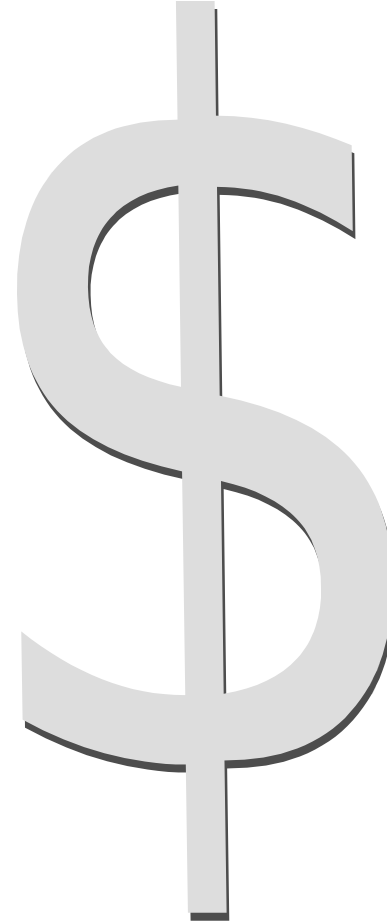


# MEPRS Data



# Financial Data

- Kinds of Dollars
  - Pay Data
    - Military
    - Civilian
  - Contracts
  - Supplies
  - Equipment
  - Base Operations
  - Depreciation





# Financial Data

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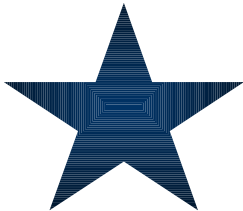
- Pay Source Differences
  - Military pay is derived from Service-specific Composite Military Pay Tables
  - On the civilian side, actual pay is used
  - All military and civilian pay is captured in MEPRS through DMHRSi



# Financial Data

- DoD-standardized financial data

DoD	Air Force	Army	Navy
SEEC - Standard Expense Element Code	EEIC - Element of Expense Investment Code	EOR - Element of Resource	EE - Expense Element
PEC - Program Element Code	PEC - Program Element Code	AMSCO - Army Management Structure Code	SAG - Subactivity Group



Service-specific pure financial data are also available in the EAS IV Repository



# Personnel Data

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- Full Time Equivalent (FTE)
  - Amount of labor available to the MTF work center if a person works 1 month
  - 168 Person-Hours = 1 FTE  
(Avg. 21 Days/Month x 8 Hours)
- Assigned FTEs
  - Listed on facility staffing documents
- Available FTEs
  - Includes assigned, attached, borrowed, contracted, volunteers
- Non-Available FTEs
  - Leave, loaned





# Personnel Data

Total Assigned / Available  
FTEs

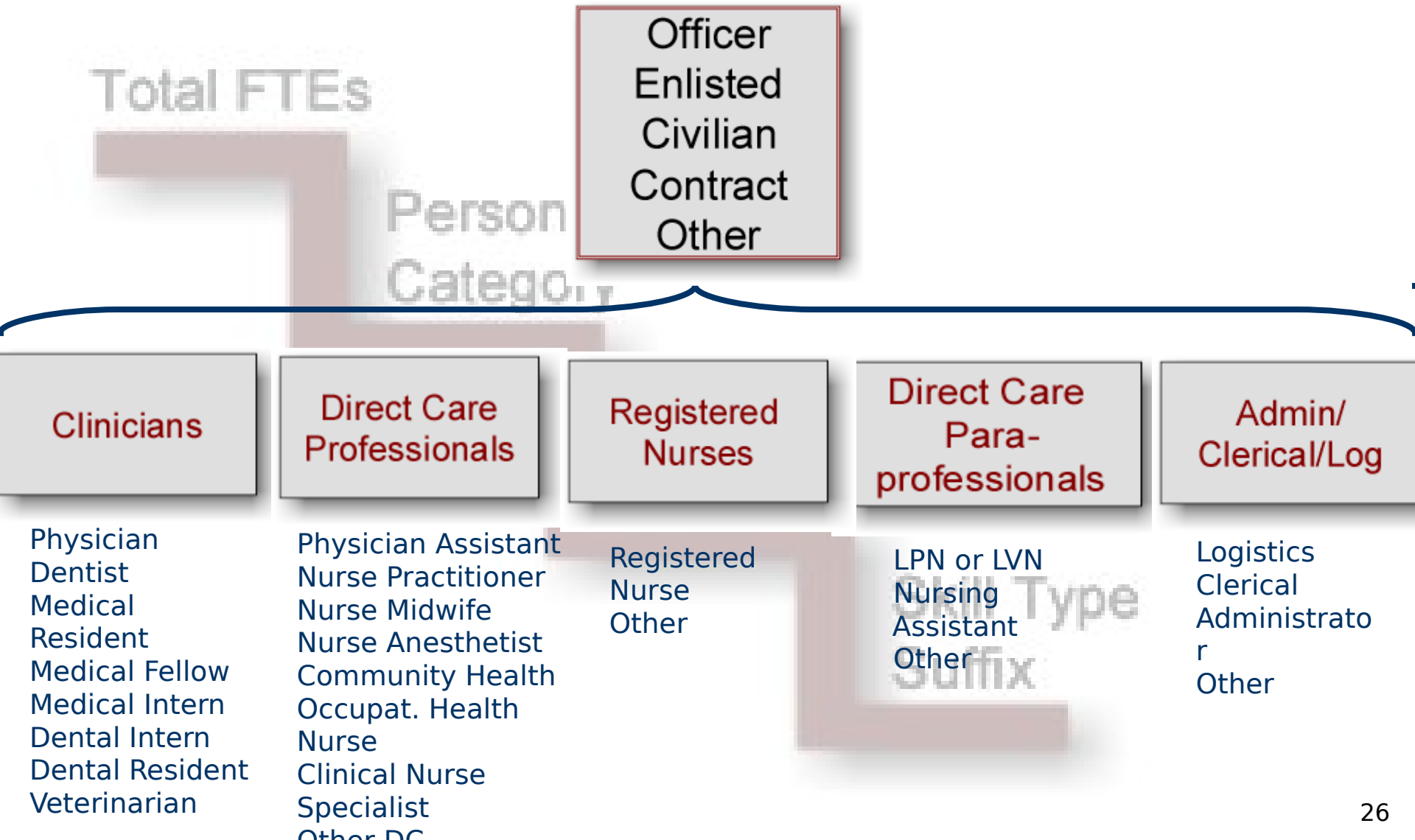
Personnel  
Category

Skill Type

Skill Type  
Suffix



# Personnel Data





# Workload Data

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- With few exceptions (e.g., biomedical equipment repair), the source of MEPRS workload data is CHCS
- The Workload Assignment Module (WAM) of CHCS automates the interface with EAS and includes beneficiary category and Current Procedural Terminology (CPT) data



# Workload Data

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- Inpatient Services (A)
  - Admissions
  - Dispositions
  - Occupied Bed Days
  - Bassinet Days
  
- Ambulatory Services (B)
  - Ambulatory Visits
  - Evaluation & Management (E&M) Codes
  - CPT Codes



# Workload Data

- Dental Services (C)
  - American Dental Assn. Weighted Values
  - American Dental Assn. Lab Weighted Values
- Ancillary Services (D)
  - Raw and Weighted Procedures
  - Minutes of Service (Surgical Services)
  - Hours of Service (ICU)
  - CPT-4 Codes (EAS IV)
- Special Programs (F)
  - Immunizations
  - Visits

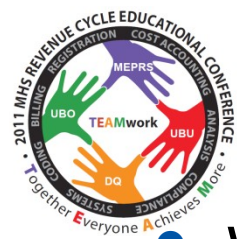


# Expense Allocation



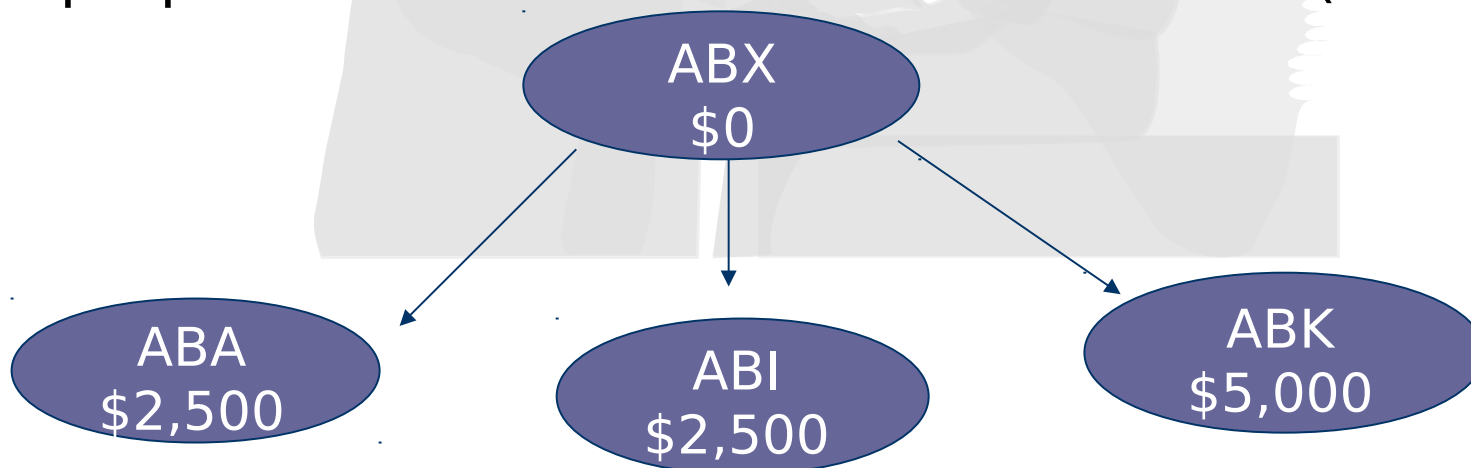
# Expense Allocation

- Cost Pools
  - Cost pools are identified with an “X” in the 3rd FCC position
  - Used when time and expense cannot be specifically assigned because two or more work centers share space, personnel, or supplies; for example, mixed wards
  - Expenses and FTEs in cost pools are reassigned (purified) on the basis of workload
  - Cost pools are purified in alphabetical order before allocation of support and ancillary expenses



# Expense Allocation

- Ward 3E has several nurses assigned to the cost pool (Nursing Salary dollars) shared by three specialties – Cost Pool ABX (\$10,000)
  - ABA - General Surgery (2500 MOS)
  - ABI - Plastic Surgery (2500 MOS)
  - ABK - Urology (5000 MOS)
- Nursing Salary dollars accumulated in ABX (\$10,000) are purified based on each specialty's proportional Ward 3E minutes of service (MOS)







# Expense Allocation

Parent DMIS ID	4th Level FCC	Direct Expenses
0109	AAAA	\$ 1,044,639
0109	AABA	\$ 244,757
0109	AADA	\$ 658
0109	AAEA	\$ 1,767
0109	AAXE	\$ 2,329,272
0109	AAXF	\$ 2,333,061
0109	ABAA	\$ 379,421
0109	BAM5	\$ 12,028
0109	BAO9	\$ 213,957
0109	BAXF	\$ 41,604
0109	BAXH	\$ 213,906
0109	CAAE	\$ 1,258,181
0109	DAAA	\$ 3,006,612
0109	DAXA	\$ 44,159,937
0109	DDBA	\$ 85,373
0109	EAAA	\$ 2,014,889
0109	FFCB	\$ 41,131
0109	GAAA	\$ 54,538

This spreadsheet depicts different types of 4<sup>th</sup> Level Functional Cost Codes. Highlighted in green are the COST POOLS.



# Expense Allocation

- Final Operating Accounts
  - A - Inpatient Care
  - B - Ambulatory Care
  - C - Dental Care
  - F - Special Programs
  - G - Medical Readiness
  
- Intermediate (Stepdown) Accounts
  - D - Ancillary Services
  - E - Support Services



# Expense Allocation

- Allocation (stepdown) of Support Services and Ancillary Services costs across final operating accounts
- Costs are allocated based on performance factors established by DoD 6010.13M
  - Weighted procedures performed
  - Hours / Minutes of Service performed
  - Square footage cleaned



# Expense Allocation

First, Support Services expenses are allocated

E  
Support  
Service



Other  
E  
Accts

A  
Inpatient  
Care

B  
Amb.  
Care

C  
Dental  
Service

D  
Ancillary  
Service

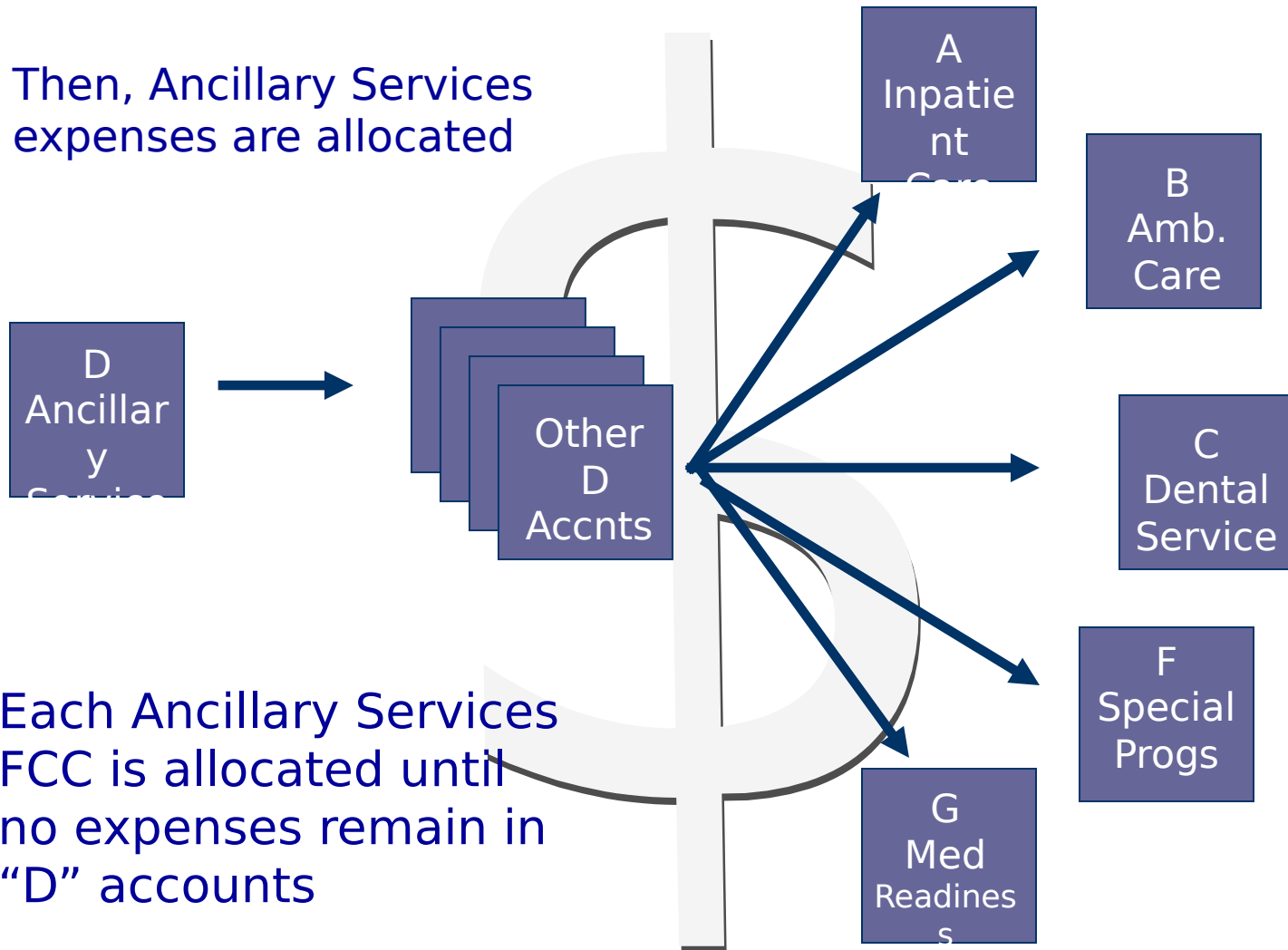
F  
Special  
Progs

G  
Med  
Readiness

Each Support Services  
FCC is allocated until  
no expenses remain in  
“E” accounts

# Expense Allocation

Then, Ancillary Services expenses are allocated



Each Ancillary Services FCC is allocated until no expenses remain in "D" accounts



# Total Expenses



# Total Expenses

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- Total Expenses:
  - Direct Expenses
    - Supplies
    - Labor
    - Etc.
  - Expenses from Cost Pools
  - Expenses Contributed
  - Expenses from Ancillary (D) accounts
  - Expenses from Support (E) accounts



# Total Expenses

## After Purification of Cost Pools and Allocation of D & E Accounts

Direct Expenses  
A, B, C, D, E, F, G

=

Total Expenses  
A, B, C, F, G

**Allocated  
Support \$\$\$**  
**Allocated  
Ancillary \$\$\$**





# Total Expenses

## Total Expenses ➔ Formula

## Business Objects

$$\begin{aligned} & \text{Direct Expense} \\ & + \text{Purified Expense} \\ & + \text{Stepdown Expense Contributed} \\ & + \text{Stepdown Expense from D} \\ & - \text{Stepdown Expense from E} \\ & = \text{Total Expenses} \end{aligned}$$



# Total Expenses

3rd Level FCC AB	Direct Expense s	Purified Cost Pools	Support Services E	Ancillar y Service s D	Expenses Contribute d	Total Expense s
<b>A</b>	<b>\$5</b>	<b>\$15</b>	<b>\$5</b>	<b>\$8</b>	<b>-</b>	<b>\$33</b>
<b>ABI</b>	<b>\$5</b>	<b>\$5</b>	<b>\$3</b>	<b>\$4</b>	<b>-</b>	<b>\$17</b>
<b>AB X</b>	<b>\$20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$(20)</b>	<b>\$-</b>
<b>DB A</b>	<b>\$10</b>	<b>-</b>	<b>\$2</b>	<b>-</b>	<b>\$(12)</b>	<b>\$-</b>
<b>EFA</b>	<b>\$10</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>\$(10)</b>	<b>\$-</b>



# Functional Guidance



# Functional Guidance

- DoD 6010.13M

- Provides Tri-Service guidance to all MEPRS reporting MTFs / DTFs
- Contains policy and guidance for implementation of MEPRS program
- Download from/access Online: [www.meprs.info](http://www.meprs.info)

<b>Chapter 1:</b>	Background
<b>Chapter 2:</b>	Chart of Functional Cost Codes
<b>Chapter 3:</b>	Manpower & Expense Assignment
<b>Chapter 4:</b>	Reporting Requirements
<b>Chapter 5:</b>	MEPRS Issue Process
<b>Appendices</b>	Acronyms, Definitions, Guidelines for reporting FTE



# TMA MEPRS Oversight

- MEPRS Management Improvement Group (MMIG)
  - Established in 1999
  - Provides Functional Oversight
  - Tri-Service Integration, Standardization and Compliance
  - Automated Information System Oversight
  - Coordinates Policy / Action with Resource Management Steering Committee (RMSC)
  - Meeting Minutes and Information on [www.meprs.info](http://www.meprs.info)



# Functional MEPRS POCs

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- ♦ **Army**

Name and Contact information  
Redacted

- ♦ **Navy**

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- ♦ **Air Force**

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- ♦ **TMA**

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# Useful Websites

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- TMA MEPRS Website  
[www.meprs.info](http://www.meprs.info)
- Army MEPRS Website  
[www.ampo.amedd.army.mil/](http://www.ampo.amedd.army.mil/)
- Navy MEPRS Website  
<http://navymedicine.med.navy.mil>
- Air Force MEPRS Website  
[www.afms.mil/sgmc/](http://www.afms.mil/sgmc/)
- MHS Help Desk  
[www.mhs-helpdesk.com](http://www.mhs-helpdesk.com)



# Unit Objectives

- ☒ Describe the primary purpose the Medical Expense and Performance Reporting System (MEPRS) satisfies in the Military Health System (MHS)
- ☒ List the three different types of data contained in MEPRS
- ☒ List and define at least the 1<sup>st</sup>-level Functional Cost Code (FCC) values used in MEPRS
- ☒ Distinguish between the purification and allocation (stepdown) processes conducted in MEPRS
- ☒ Describe the general cost components that make up “Total Expenses” in MEPRS





**Questions?**